

SECTION 79—THE BUDGET DATA SYSTEM

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79.1 What is the MAX system?

The MAX budget system (MAX) is a computer system used to collect and process most of the information required for preparing the budget. MAX collects the budget data using a series of schedules that are sets of data within the MAX data base. Each schedule describes a view or slice of the President's budget. (See [exhibit 79A](#) for a description of the hardware and software required to support the MAX system.)

The system controls data entry through expenditure and receipt account titles and classifications that are assigned at the account level (see [section 71](#)). The Budget Account Title (BAT) file controls accounts for which data may be entered into MAX. Among other things, the BAT contains information on:

- The account title, as it will be printed in the budget;
- The Treasury and OMB identification codes;
- Subfunction classification;
- Budget Enforcement Act (BEA) category;
- Congressional subcommittee assignment;
- Type of account (e.g., trust, special, revolving);
- Whether more than half of the collections are user charges;
- Whether the account will finance payments to individuals;
- Whether the account is sequestrable or exempt;
- Whether the account has obligation limitations;
- For receipt accounts, the receipt type; and for offsetting receipts, character classification; and
- Where the account will be placed in the budget (see [section 95.3](#)).

If you need to establish a new account or make changes to an existing account, coordinate with your agency's OMB budget representative. OMB will make all changes or additions centrally. Use the information in [section 79.3](#) to ensure the information in the BAT file is complete and accurate.

Enter your budget data into the MAX schedules by account. An overview of all the schedules, with references to additional sections, is provided at [section 79.5](#).

MAX contains numerous crosschecks or error messages ("edit checks") to help ensure consistency of the data. [Appendix D](#) provides an explanation of the basic principles underlying MAX edit checks. In addition, [Appendix E](#) describes a number of diagnostic reports produced by OMB to ensure that the data

reported in the data base are consistent both within and between schedules and comply with standard budget concepts.

The MAX A-11 User's Guide is a comprehensive reference document that provides information on how to use MAX. It is available, upon request, from the Budget Analysis and Systems Division, OMB (phone: 202-395-6934 or 395-7517) or electronically from the MAX web site (see [exhibit 79A](#)). MAX training is also available upon request.

You will find up-to-date information on the MAX home page at:

<http://www.whitehouse.gov/omb/max/>

This page is accessible to MAX users and requires both a user name and password as follows:

username: ombmax
password: omb2000

This web site will include instructions for revising reprinted galleys (see [section 95](#)). Another web site located at <http://www.whitehouse.gov/omb/reports/> includes a listing of accounts with past year data loaded from the FACTS II reporting system (see [section 82.15](#)).

79.2 What should I know about account identification codes?

OMB, in consultation with the Department of Treasury, assigns account identification codes. These codes are used to store and access data in MAX, run computer reports, and identify accounts in OMB and Treasury documents and MAX computer reports. While you can access your accounts in MAX without knowing the account number, you are required to perform several steps that can be eliminated if you know the account number. Each account can be identified in several ways. For example, you can access your accounts in MAX by entering either the "OMB account number" or the "Treasury account number," but when you want to find your account in the [Treasury Combined Statement](#) Appendix, you must use the "Treasury account number" or the name of the account within the agency listing. Regardless of which number you use, familiarity with the following coding options is helpful.

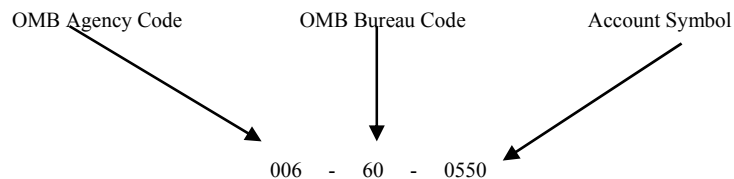
- OMB agency code—Each department or independent agency has a unique three digit number assigned by OMB (see [Appendix C](#) for list).
- OMB bureau code—Each bureau within each department or major agency has an agency-unique two digit number assigned by OMB. Agencies that do not have distinct bureaus have a bureau code of "00" (see [Appendix C](#) for list). Most receipt accounts do not have a distinct bureau and have a bureau code of "00".
- Treasury agency code—Each agency also has a two digit number assigned by Treasury (see [Appendix C](#) for list).
- Account symbol—Each account has an agency-unique number assigned by Treasury or, in the case of merged or consolidated accounts, by OMB that corresponds to the fund type (e.g., general, special). For expenditure accounts this number is four digits, unless subaccount information is being reported (requires prior OMB approval); for receipt accounts this number is six digits. [Section 79.3\(b\)](#) lists the types of funds and coding.
- Transmittal code—Each account in MAX has a one digit code that identifies the nature or timing of the associated schedules as described below.

Transmittal Code	Title and description	Footnotes used in "Federal Programs by Agency and Account" listing in the budget.
0	Regular budget schedules.	
1	Supplemental proposal. Use only for requesting supplemental CY amounts.	A
2	Legislative proposal, not subject to PAYGO. Use for legislative proposals requiring authorizing legislation that are not subject to PAYGO. Do not use for routine reauthorization of agency programs.	J
3	Appropriations language to be transmitted later. Use only with prior approval of OMB when language for a significant policy proposal cannot be transmitted in the budget.	I
4	Legislative proposal, subject to PAYGO. Use for legislative proposals requiring authorizing legislation that have a PAYGO effect. Do not use for routine reauthorization of ongoing programs.	B
5	Rescission proposal. Use only for requesting rescission of CY amounts.	H
9	Reserved for OMB use.	

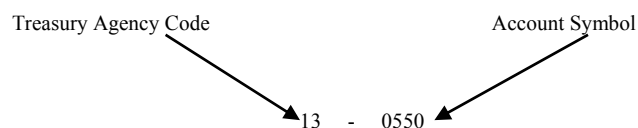
- Fund code—[Section 79.3\(b\)](#) explains fund codes.
- Subfunction code—OMB assigns each account a three digit code that corresponds to the account's subfunctional classification (e.g., national defense, income security, agriculture). (See [section 79.3\(d\)](#) and [exhibit 79B](#) for listing.)

The following example illustrates the various account code combinations for the Salaries and expenses account of the National Telecommunications and Information Administration of the Department of Commerce:

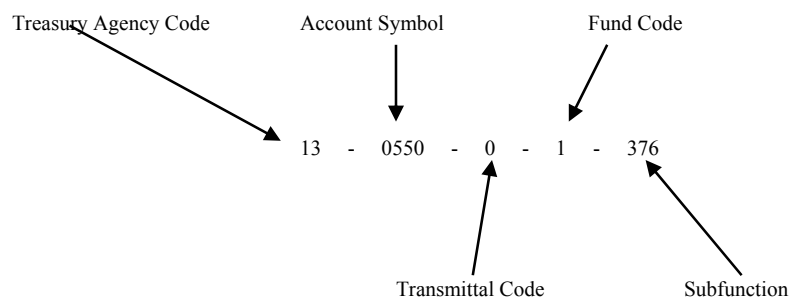
► **OMB account number**



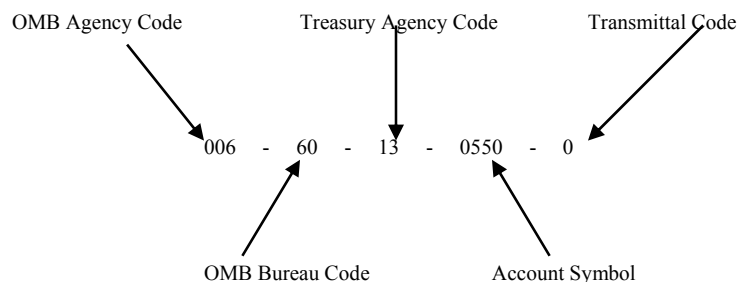
► **Treasury account number**



► **Account identification code as shown in Budget Appendix**



► **Account identification code as shown at top of MAX data entry screen**



79.3 How do I establish new accounts?

(a) *General.*

To request the establishment of a new account, provide your OMB representative with the information listed in [section 79.1](#). For new expenditure and receipt accounts proposed for the budget year, OMB will notify you of the account symbol to be used when the change is approved. For supplementals or rescission proposals for existing accounts, use the basic account symbol assigned to the existing account. For supplementals where there is no existing account, a new account must be established.

(b) *Fund type and code.*

OMB and the Department of the Treasury will assign identification codes are based on the type of fund involved and other characteristics of the proposed new account. The account symbol is based on the fund type. See [section 20.11](#) for period of availability.

FUND TYPES AND CODES

Account symbol	Type of fund	Fund Code
0000–3899	General fund	1
5000–5999	Special fund	2
4000–4499	Public enterprise revolving fund	3
4500–4999	Intragovernmental revolving fund	4
3900–3999	Management fund	4
8000–8399 and 8500–8999	Trust non-revolving fund	7
8400–8499	Trust revolving fund	8
6000–6999	Deposit funds	N/A
F3800–F3899	Clearing accounts	N/A
90xx	<i>Assigned by OMB to designate allowances</i>	
991x–998x	<i>Assigned by OMB to designate consolidated accounts</i>	

In MAX data entry, the account symbol can be used to identify fund type. For allowances, "90" is used for the 1st and 2nd positions. In cases where two or more accounts with different account symbols are included in a consolidated schedule (see [section 71.8](#)), "99" is used for the 1st and 2nd positions, the 3rd position designates the fund type, and the 4th position uniquely identifies the consolidated schedules. OMB will assign the account symbols for allowances and consolidated accounts.

(c) *BEA category.*

For each expenditure or receipt account, OMB assigns a BEA category (e.g., discretionary, mandatory) that designates how the budgetary resources of the account will be classified for BEA purposes (see [section 81.3](#)). In cases where the account will contain resources classified in more than one BEA category, OMB will identify the account as a "split" account.

(d) *Functional and subfunctional classification.*

OMB normally assigns each new expenditure and offsetting receipt account a single subfunction code (see [exhibit 79B](#)). In rare cases, an appropriation account may be split between two or more subfunctions. If the subfunctions are in the same function, the code of the function is used (e.g., 500, 550, etc.). If two or more functions are involved, the code "999" is used. Annually, OMB consults with CBO and other relevant budget and appropriation committee staff members regarding functional and subfunctional classification. This process, which is required by statute, typically occurs from October through December (see [section 25.3](#)).

(e) *User charge classification.*

OMB designates whether any collections related to the account are user charges, as defined in [section 20.7](#). Receipts, offsetting receipts, and offsetting collections may be classified as user charges (see [section 81.3](#)).

(f) *Receipt type.*

Receipt accounts are classified either as governmental receipts or offsetting receipts (see [section 20.7](#)). The classification takes into account:

- The source of the receipt;
- The authority for the collection and the nature of the transaction; and
- Whether the receipt offsets agency or government-wide totals.

Each receipt account is assigned a receipt type (see [section 20.7](#) for definitions and classifications of receipts). If the receipts associated with a particular program have more than one classification, separate receipt accounts must be established for each classification.

(g) *Source category code.*

Each receipt type has a number of unique source category codes that enable MAX to produce tables needed for the Budget. OMB assigns the codes when a new receipt account is established by determining the receipt type for the account and selecting an appropriate program category within that receipt type.

79.4 How do I report data in MAX?

If you have computer access to MAX, you must use the system to submit your budget data. If data has already been entered for a particular account and transmittal code, you can retrieve and change the data using MAX. For a new account or transmittal code, you must create new MAX schedules before you can enter data. The User's Guide provides detailed instructions on how to create and edit MAX schedules. You can also use MAX to generate several diagnostic computer reports (see [Appendix E](#)).

If you do not have computer access to MAX, your agency's OMB representative will provide you copies of MAX reports containing the budget schedules. Write the revised data directly on these reports and provide them to your OMB representative.

79.5 What are MAX schedules?(a) *MAX schedules.*

The following table lists the MAX schedules that appear in the MAX computer reports and on the MAX computer screen:

MAX SCHEDULES

MAX schedule	Description	A-11 section number
SCHEDULE A	POLICY ESTIMATES OF BUDGET AUTHORITY AND OUTLAYS	81
SCHEDULE C	CHARACTER CLASSIFICATION	84
SCHEDULE D	BUDGET PLAN	86.3
SCHEDULE F	BALANCE SHEET	86.2

MAX schedule	Description	A-11 section number
SCHEDULE G	STATUS OF DIRECT LOANS, PRESIDENTIAL POLICY	185.11
SCHEDULE H	STATUS OF GUARANTEED LOANS, PRESIDENTIAL POLICY	185.11
SCHEDULE J	STATUS OF FUNDS	86.5
SCHEDULE K	RECEIPTS, BASELINE ESTIMATES	81
SCHEDULE N	DATA ON UNAVAILABLE RECEIPTS	86.6
SCHEDULE O	OBJECT CLASSIFICATION	83
SCHEDULE P	PROGRAM AND FINANCING	82
SCHEDULE Q	PERSONNEL SUMMARY	86.1
SCHEDULE R	RECEIPTS, PRESIDENTIAL POLICY	81
SCHEDULE S	BASELINE ESTIMATES OF BUDGET AUTHORITY AND OUTLAYS	81
SCHEDULE T	BUDGET YEAR APPROPRIATIONS REQUESTS IN THOUSANDS OF DOLLARS	86.4
SCHEDULE U	LOAN LEVELS AND SUBSIDY DATA, PRESIDENTIAL POLICY	185.10
SCHEDULE V	PERFORMANCE METRICS	85
SCHEDULE W	GENERAL FUND CREDIT RECEIPT ACCOUNTS	185.13
SCHEDULE Y	FEDERAL CREDIT DATA, BASELINE ESTIMATES	185.11

(b) *Summary of MAX line code and other changes.*

The following table list changes that will affect the FY 2005 Budget:

MAX LINE CODE CHANGES

MAX schedule, line code, and title		Change
<i>Policy Estimates of Budget Authority and Outlays (A)</i>		
Sequester/exempt and user charge classifications are no longer required.		
<i>Character Classification (C)</i>		
1441-01	Direct costs to colleges and universities	Delete
1442-01	Indirect costs to colleges and universities	Delete
1451-xx	Research performed at congressional direction	Delete
1452-xx	Inherently unique research	Delete
1453-xx	Merit-reviewed research with limited competitive selection	Delete
1454-xx	Merit-reviewed research with competitive selection and internal (program) evaluation	Delete

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MAX schedule, line code, and title		Change
1455-xx	Merit-reviewed research with competitive selection and external (peer) evaluation	Delete
1463-xx	Climate change science programs	Modify
Related information will be collected on the allocation of research costs (old lines 1441-1455). See section 25.6 .		
<i>Statement of Operations (E)</i>		
Schedule E is no longer required.		
<i>Status of Contract Authority (I)</i>		
Schedule I is no longer required.		
<i>Program and Financing (P)</i>		
xxxx.XX	Accounts with performance activities	Add
xx35	[Budget authority] permanently reduced (-)	Modify
xx36	Unobligated balance permanently reduced (-)	Modify
xx37	[Budget authority] temporarily reduced (-)	Add
xx38	Unobligated balance temporarily reduced (-)	Add
xx74-xx79	Reduction pursuant to P.L. xxx-xxx (-)	Delete
xx85	Reduction pursuant to P.L. 99-177 (-)	Delete
2230	Expired unobligated balance transfer to unexpired account (+)	Add
2441	Unobligated balance returned to receipts	Add
4053	Portion substituted for borrowing authority (-)	Add
9900	Budget authority [accruals]	Delete
9901	Outlays [accruals]	Delete
9301	Unobligated balance, start of year: Contract authority	Add
9302	Unobligated balance, end of year: Contract authority	Add
9303	Obligated balance, start of year: Contract authority	Add
9304	Obligated balance, end of year: Contract authority	Add
<i>Personnel Summary (Q)</i>		
xxx9	Memorandum entries [commercial versus inherently governmental activities]	Delete
<i>Baseline Estimates of Budget Authority and Outlays (S)</i>		
2140	Sequestrable unobligated balances (defense only)	Delete
9994	Outlays from sequestrable unobligated balances	Delete
Sequester/exempt and user charge classifications are no longer required.		

MAX schedule, line code, and title		Change
<i>Loan Levels and Subsidy Data, Presidential Policy (U)</i>		
1360	Upward reestimate subsidy outlays	Delete
1380	Downward reestimate subsidy outlays	Delete
2360	Upward reestimate subsidy outlays	Delete
2380	Downward reestimate subsidy outlays	Delete

MAX A-11 TECHNICAL REQUIREMENTS FOR FY 2005 BUDGET (Fall 2003)**Software Requirements:**

MAX A-11 Data Entry Application is supported on the following Operating System:

- Windows NT4.0 (with SP 6a)
- Windows 2000
- Windows XP

To access the EOP for MAX A-11 Data Entry, the following are required:

- A port must be open for secure web communication (https protocol);
- 128-bit (or better) encryption level for your web browser; and
- Up-to-date Trusted Root Certificate Authority.

Getting the Software:

The MAX A-11 Software for FY 2005 will be available for download and installation from the MAX A-11 Web Site:

<http://www.whitehouse.gov/omb/max/>

*Note that the site address is case sensitive. Please enter it exactly as shown into your Web browser.

The web site also contains general information regarding the status of the MAX system, an on-line MAX A-11 User's Guide, the hours of operation, who to call for help, schedules of classes, and scheduled deadlines as well as other pertinent MAX information and documents. If you do not have access to the Internet, you will be able to request a copy of the software on CD or diskette. More information regarding how to get the software will be forthcoming. Watch for details!

About Your Password:

For the FY 2005 President Budget, you will receive a temporary MAX password via E-mail from OMB. When you log on for FY 2005 Budget, you will use the temporary password to establish your permanent password. You may not repeat a previously used password. If you forget your permanent password, you can call the EOP Computer Support office at (202) 395-7370 for assistance.

About Who to Call:

Please keep the EOP Computer Support number handy! Those individuals serve as our front line support team and will refer your problem or question to the appropriate person. If you have questions specifically regarding the Technical Requirements for the upcoming Budget Season, please call EOP Computer Support, report your question and give a valid phone number where you or your Technical Support Staff can be reached.

(202) 395-7370

FUNCTIONAL CLASSIFICATION

050 NATIONAL DEFENSE

- 051 Department of Defense-Military
- 053 Atomic energy defense activities
- 054 Defense-related activities

150 INTERNATIONAL AFFAIRS

- 151 International development and humanitarian assistance
- 152 International security assistance
- 153 Conduct of foreign affairs
- 154 Foreign information and exchange activities
- 155 International financial programs

250 GENERAL SCIENCE, SPACE AND TECHNOLOGY

- 251 General science and basic research
- 252 Space flight, research and supporting activities

270 ENERGY

- 271 Energy supply
- 272 Energy conservation
- 274 Emergency energy preparedness
- 276 Energy information, policy and regulation

300 NATURAL RESOURCES AND ENVIRONMENT

- 301 Water resources
- 302 Conservation and land management
- 303 Recreational resources
- 304 Pollution control and abatement
- 306 Other natural resources

350 AGRICULTURE

- 351 Farm income stabilization
- 352 Agricultural research and services

370 COMMERCE AND HOUSING CREDIT

- 371 Mortgage credit
- 372 Postal Service
- 373 Deposit insurance
- 376 Other advancement of commerce

400 TRANSPORTATION

- 401 Ground transportation
- 402 Air transportation
- 403 Water transportation
- 407 Other transportation

450 COMMUNITY AND REGIONAL DEVELOPMENT

- 451 Community development
- 452 Area and regional development
- 453 Disaster relief and insurance

500 EDUCATION, TRAINING, EMPLOYMENT, AND SOCIAL SERVICES

- 501 Elementary, secondary, and vocational education
- 502 Higher education
- 503 Research and general education aids
- 504 Training and employment
- 505 Other labor services
- 506 Social services

550 HEALTH

- 551 Health care services
- 552 Health research and training
- 554 Consumer and occupational health and safety

570 MEDICARE

- 571 Medicare

600 INCOME SECURITY

- 601 General retirement and disability insurance (excluding social security)
- 602 Federal employee retirement and disability
- 603 Unemployment compensation
- 604 Housing assistance
- 605 Food and nutrition assistance
- 609 Other income security

650 SOCIAL SECURITY

- 651 Social security

700 VETERANS BENEFITS AND SERVICES

- 701 Income security for veterans
- 702 Veterans education, training, and rehabilitation
- 703 Hospital and medical care for veterans
- 704 Veterans housing
- 705 Other veterans benefits and services

750 ADMINISTRATION OF JUSTICE

- 751 Federal law enforcement activities
- 752 Federal litigative and judicial activities
- 753 Federal correctional activities
- 754 Criminal justice assistance

800 GENERAL GOVERNMENT

- 801 Legislative functions
- 802 Executive direction and management
- 803 Central fiscal operations
- 804 General property and records management
- 805 Central personnel management
- 806 General purpose fiscal assistance
- 808 Other general government
- 809 Deductions for offsetting receipts

900 NET INTEREST

- 901 Interest on Treasury debt securities (gross)
- 902 Interest received by on-budget trust funds
- 903 Interest received by off-budget trust funds
- 908 Other interest
- 909 Other investment income

920 ALLOWANCES

- 921-929 Allowances [Assigned by OMB]

950 UNDISTRIBUTED OFFSETTING RECEIPTS

- 951 Employer share, employee retirement (on-budget)
- 952 Employer share, employee retirement (off-budget)
- 953 Rents and royalties on the Outer Continental Shelf
- 954 Sale of major assets
- 959 Other undistributed offsetting receipts

999 MULTIFUNCTION ACCOUNT [used for accounts that involve two or more major functions]

